Issues orders *re.* acceptance of demand drafts in lieu of cash.

OFFICIAL MEMORANDUM.

No. FD 110 RFC 68, BANGALORE, DATED THE 5TH DECEMBER 1968.

According to the provisions of Article 9 (1) (a) and (c) of the Mysore Financial Code no final receipt can be issued until the cheque or the Bank draft is cleared. In this connection, a doubt is expressed in regard to the applicability of the above provisions to demand drafts, since the position in regard to demand drafts is quite different.

2. On examination of this question in consultation with the Accountant General it is considered that a bank draft issued by the Bank is as good as cash in view of the fact that these drafts are issued only on receipt of amount by the Bank. Hence, there is no objection to accept demand drafts issued by the State Bank of India or its subsidiaries as cash and pass final receipt in such cases.

3. Government, therefore, direct that in the case of payment of Government dues, in the form of demand drafts issued by the State Bank of India, State Bank of Mysore and State Bank of Hyderabad final receipts may be granted, subject however to the condition that an indemnity bond in a suitable form is obtained from the parties to indemnify Government against any possible loss to Government.

4. The Heads of Departments are requested to instruct their subordinate officers suitably in the matter. Amendment to Mysore Financial Code will issue separately.

P. V. REVADI,

Special Officer and Ex-Officio
Deputy Secretary to Government,
Finance Department.

Discontinuance of the issue of Pay Slips to Gazetted Officers lent to Local Bodies.

REFERENCE :—

(1) Government Order No. FD 2 RFC 68, dated 6th January 1968.

(2) Letter No. GM/Genl/966, dated 19th February 1968 from the Accountant General, Mysore, Bangalore.

(3) Letter No. CSA 56 MGZ 68-69, dated 22nd August 1968 from the Controller, State Accounts Department, Bangalore.

PREAMBLE:—

In Government Order No. FD 2 RFC 68, dated 6th January 1968 it has been prescribed that the Accountant General should intimate direct to the local bodies concerned, the pay and allowances admissible to the officer concerned, as also recoveries to be effected from his salary. The Accountant General in his letter cited second has stated that he would furnish information to the local bodies only regarding the pay of officer and that local bodies would be responsible for regularising the pay and allowances of the officer concerned according to the terms of deputation. Since information regarding only the pay admissible under Government will be furnished by the Audit Officer, the Accountant General has suggested to delete the word "allowances" in items 2 and 3 of the G. O., dated 6th January 1968.

Further, in respect of recoveries to be effected from the salaries of the gazetted officers, on deputation to local bodies the officer himself is responsible for certain types of recoveries, while in respect of others such as I. T., etc., the disbursing officer is responsible for ensuring recoveries. As all recoveries are to be detailed in the L. P. C. issued by the Treasury Officer, *vide* Article 85 (i) of the M. F. C., the Accountant General will not be in a position to furnish information regarding recoveries also. He has, therefore, suggested to delete the word "recoveries" in itme 2 of the

Government Order. The Controller, State Accounts Department, who was consulted in the matter has agreed to the suggestions made by the Accountant General.

ORDER No. FD 2 RFC 68, DATED BANGALORE, THE 11TH DECEMBER 1968.

Government are accordingly pleased to direct that items 2 and 3 of the G. O. No. FD. 2 RFC 68, dated 6th January 1968 shall be substituted by the following:—

(2) The Accountant General, Mysore, Bangalore, will immediately on receipt of orders of deputation of an Officer to a Local Body, intimate the Local Body the rates of pay admissible to him.

(3) Similarly the rates of pay admissible to the Officer under Government from time to time will be intimated by the Accountant General to the Local Body.

By Order and in the name of the Governor of Mysore,

P. V. REVADI,
Special Officer and Ex-Officio
330 *Deputy Secretary to Government.*

Administration Report under the Mysore Agricultural Income Tax Act, 1957 for the year 1966-67.

READ—

Letter No. PR 40/MAIT/67-68, dated 16th July 1968, from the Commissioner of Commercial Taxes in Mysore, Bangalore.

ORDER No. FD 37 CAX 68, BANGALORE, DATED THE 19TH DECEMBER 1968.

Recorded.

2 The Commissioner of Commercial Taxes in Mysore, Bangalore, has forwarded the Administration Report for the year 1966-67 under the Mysore Agricultural Income Tax Act, 1957.

3 The Commissioner of Commercial Taxes was the *Ex-Officio* Commissioner of Agricultural Income Tax in Mysore, Bangalore, and the Deputy Commissioners of Commercial Taxes continued to be the Deputy Commissioners of Agricultural Income Tax.

4 *Working of the Act.*—During the year 1966-67 no amendments were carried out either to the Act or to the Rules.

5 *D.C.B. position under M.A.I.T. Act, 1957.*—The D.C.B. position under the Mysore Agricultural Income Tax Act, 1957 for the year under report is as under:—

Demand	Collection	Balance
Rs. 1,95,66,881-66	Rs. 1,52,85,385-62	39,95,579-26

Reduction during the year was Rs. 2,85,916-78.

6 *Analysis of Agricultural Income Tax Revenue (excluding penalty).*—The analysis of Agricultural Income Tax Revenue exclusion of penalty for the year under report is as under:—

Agrl. Income Tax	*Super Tax*	*Total*
Rs. 1,38,51,065-09	Rs. 11,98,652-40	Rs. 1,50,49,717-49

The Assessment position of Agrl. Income Tax.— The total number of assessees, total income assessed and total tax levied according to selected grades of income during the year under report are as under:—

	Grade of Income	No. of assessees.	Total income assessed	Total tax levied
			Rs.	Rs
1	Below Rs. 5000 Between	1160	25,75,837-83	47,742-05
2	5001 to 10,000	3375	1,93,93,291-12	8,69,503-68
3	10,001 to 25,000	1409	3,03,39,135-10	16,54,963-57
4	25,001 to 50,000	244	1,23,37,218-15	13,86,941-67
5	50,001 to 1,00,000	69	52,87,078-95	5,90,786-92
6	1,00,001 and above	75	6,24,55,492-38	94,11,647-10
	Total	6332	13,22,88,053-53	1,37,82,559-29

8 *Assessment position of Super Tax under Agrl. Income Tax.*—The total Agricultural Income assessed and Super tax levied according to grade of income are as under :—

Grade of Income	No. of assessees.	Total income assessed	Super tax levied
Between Rs. 25001 to 50,000	201	56,92,047-56	3,08,629-87
Rs. 50,001 to above one lakh	144	1,51,96,676-17	16,83,398-08
	345	2,08,88,723-73	19,92,027-95

9 There are 9,410 assessments from whom the total income assessed was Rs. 12,42,44,270-80. The total agricultural income-tax and super tax demanded was Rs. 1,57,74,587-24.

10 During the year under report 5,752 assessees were assessed in the grade of different income group.

11 *Penalty levied under the Act.*—During the year under report 1,352 assessees were penalised and a penalty of Rs. 100,111-12 was imposed. Out of which a sum of Rs 26,977-08 was collected leaving a balance of Rs 73,137-04. A sum of Rs. 4969-47 was remitted.

12 *Recovery of tax under Section 42 (3).*—Out of a total number of 1,468 cases during the year 1966-67, 454 cases were disposed of leaving a balance of 1074 cases. The total amounts involved was Rs. 14,61,974-93 out of which a sum of Rs. 7,83,327-06 was recovered leaving a balance of Rs. 6,78,648-12.

13 *Disposal of appeal cases.*—Out of a total number of 1,402 appeal cases to be disposed of including 744 old appeals, 198 cases have been disposed of leaving a balance of 1,204 at the end of the year under report. Earnest efforts should be made to dispose of the pending appeals as early as possible.

14 *Composition under Section 67.*—Out of 733 applications received during the year, 466 cases were disposed of. The amount realised by way of composition was Rs. 1,21,094-70.

15 *Receipts and disposals of* suo-motu *revision cases* —Ten cases were pending at the beginning of the year. Ten cases were taken for *suo-motu* revision during the year. All the 20 *suo-motu* revision cases were disposed of.

16 *Appeals under Section 34.*—Out of 182 cases including 70 old cases, 46 cases have been disposed of leaving a balance of 136 cases by the Sales Tax Appellate Tribunal under Section 34 of the Act during the year under report.

17 The administration of the Act was on the whole satisfactory.

By Order and in the name of the Governor of Mysore,

SYED GULAM KHAJA,
Under Secretary to Government,
Finance Department.

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HOME SECRETARIAT

Reviews the Annual Administration Report of the Fire Force Department for the year 1967.

READ—

Letter No. 512/CC/67, dated 8th October 1968 from the Director, Fire Force, Bangalore.

ORDER No. HD 103 SFB 68, DATED BANGALORE, THE 23RD DECEMBER 1968.

Recorded.

2. *Administration.*—Shri R. A. Mundkur, I.P.S., Commandant General, Home Guards, continued as the *Ex-Officio* Director, Fire Force, during the year 1967.

3. *Fire Stations:*—Eleven Fire Stations are at present working under the control of the Fire Force Department, including the newly established Fire Station at Gulbarga. The construction of a Fire Station at Jayanagar, Bangalore, was taken up during the year under review. A workshop for the Fire Force Department was also sanctioned during the year.

4. *Equipment, Transport and Kit articles* —Vehicles, Equipment and Fire Fighting appliances at a total cost of Rs. 3,32,142 were purchased during the year 1967 for the various Fire Stations. The cost of Kit articles purchased during the year worked out to Rs. 1,01,248.

5. *Fire Calls.*—The total number of fire calls registered by the Fire Force Department during the year 1967 was 713, of which 71 were rescue or emergency calls. The total value of property lost in fires including the property belonging to the Government and local bodies is estimated to be Rs. 16,72,563.

Conclusion.—The working of the Department during the year was satisfactory.

By Order and in the name of the Governor of Mysore,

N. LAKSHMAN RAU,
Secretary to Government,
Home Department.

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